

Appendix D
FY2013 Departmental Salary/Expense Budgets

Description	Expended FY2011	Current FY2012 Budget	Proposed FY2013 Budget	\$ Change FY13 vs FY12 vs	% Change FY13 vs FY12	Funding Source
Selectmen Department						
1. Salaries	372,130	415,263	426,856	11,593	2.8%	Taxation
2. Expenses	47,167	45,409	47,300	1,891	4.2%	Taxation
	419,297	460,672	474,156	13,484	2.9%	
Finance Commission						
3. Salary	31,876	34,658	39,289	4,631	13.4%	Taxation
4. Expenses	19,466	21,763	21,763	0	0.0%	Taxation
	51,342	56,421	61,052	4,631	8.2%	
Accounting Department						
5. Salaries	171,340	182,640	193,942	11,302	6.2%	Taxation
6. Expenses	4,026	4,300	5,300	1,000	23.3%	Taxation
	175,366	186,940	199,242	12,302	6.6%	
Audit - School & Municipal Financials						
7. Expenses	52,405	52,500	57,750	5,250	10.0%	Taxation
Assessors Department						
8. Salaries	167,133	174,703	181,080	6,377	3.7%	Taxation
9. Expenses	16,216	19,700	17,200	(2,500)	-12.7%	Taxation
	183,348	194,403	198,280	3,877	2.0%	
Treasurer's Department						
10. Salary	84,535	89,853	95,454	5,601	6.2%	Taxation
11. Expenses	3,969	12,050	12,050	0	0.0%	Taxation
	88,504	101,903	107,504	5,601	5.5%	
Collector's Department						
12. Salaries	99,401	101,779	105,749	3,970	3.9%	Taxation
13. Expenses	72,533	73,850	73,850	0	0.0%	\$32,500 Amb.Receipts/Taxation
	171,934	175,629	179,599	3,970	2.3%	
Legal Department						
14. Salary	86,658	89,260	91,088	1,828	2.0%	Taxation
15. Expenses	138,420	103,475	103,500	25	0.0%	Taxation
	225,078	192,735	194,588	1,853	1.0%	
Personnel Board						
16. Salary	135,765	142,361	161,813	19,452	13.7%	Taxation
17. Expenses	6,824	7,895	10,500	2,605	33.0%	Taxation
	142,589	150,256	172,313	22,057	14.7%	
Information Systems Department						
18. Salaries	205,098	230,197	243,851	13,654	5.9%	Taxation
19. Expenses	217,798	215,812	225,500	9,688	4.5%	Taxation
	422,896	446,009	469,351	23,342	5.2%	

Appendix D
FY2013 Departmental Salary/Expense Budgets

Description	Expended FY2011	Current FY2012 Budget	Proposed FY2013 Budget	\$ Change FY13 vs FY12 vs	% Change FY13 vs FY12	Funding Source
Town Clerk Department						
20. Salaries	130,919	136,905	136,325	(580)	-0.4%	Taxation
21. Expenses	36,256	45,840	55,200	9,360	20.4%	Taxation
	<u>167,174</u>	<u>182,745</u>	<u>191,525</u>	<u>8,780</u>	<u>4.8%</u>	
Conservation Commission						
22. Salary	40,336	42,161	44,099	1,938	4.6%	\$17,000 Consv.Receipts/
23. Expenses	2,253	4,925	7,600	2,675	54.3%	Taxation
	<u>42,589</u>	<u>47,086</u>	<u>51,699</u>	<u>4,613</u>	<u>9.8%</u>	
Planning Board						
24. Salaries	89,959	96,185	106,120	9,935	10.3%	Taxation
25. Expenses	2,961	3,215	3,050	(165)	-5.1%	Taxation
	<u>92,920</u>	<u>99,400</u>	<u>109,170</u>	<u>9,770</u>	<u>9.8%</u>	
Westwood Station/Land Use	52,995	\$0	\$0	0		
Zoning Board of Appeals						
26. Salaries	24,133	25,373	26,411	1,038	4.1%	Taxation
27. Expenses	827	1,867	1,867	0	0.0%	Taxation
	<u>24,960</u>	<u>27,240</u>	<u>28,278</u>	<u>1,038</u>	<u>3.8%</u>	
Economic Development Task Force						
28. Salaries	80,948	103,413	107,767	4,354	4.2%	Taxation
29. Expenses	154	1,150	1,150	0	0.0%	Taxation
	<u>81,102</u>	<u>104,563</u>	<u>108,917</u>	<u>4,354</u>	<u>4.2%</u>	
Outside Professional Services						
30. Expenses	34,555	38,000	38,000	0	0.0%	Taxation
Mass Housing Partnership						
31. Expenses	15,000	15,000	15,000	0	0.0%	Taxation
Housing Authority						
32. Expenses	9,855	10,000	10,000	0	0.0%	Taxation
Communications Systems						
33. Expenses	120,262	121,000	125,000	4,000	3.3%	Taxation
Training/Professional Development						
34. Expenses	6,606	6,750	6,750	0	0.0%	Taxation
Total General Government	2,580,777	2,669,252	2,798,174	128,922	4.8%	

Appendix D
FY2013 Departmental Salary/Expense Budgets

Description	Expended FY2011	Current FY2012 Budget	Proposed FY2013 Budget	\$ Change FY13 vs FY12 vs	% Change FY13 vs FY12	Funding Source
Police Department						
35. Salaries	2,823,237	2,770,339	2,850,166	79,827	2.9%	Taxation
36. Expenses	199,763	217,150	218,900	1,750	0.8%	Taxation
	<u>3,023,000</u>	<u>2,987,489</u>	<u>3,069,066</u>	<u>81,577</u>	<u>2.7%</u>	
Auxiliary Police/Civil Defense						
37. Expenses	67	2,000	2,000	0	0.0%	Taxation
	<u>67</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.0%</u>	
Animal Control						
38. Salary	42,035	44,313	46,453	2,140	4.8%	Taxation
39. Expenses	6,740	7,500	7,500	0	0.0%	Taxation
	<u>48,775</u>	<u>51,813</u>	<u>53,953</u>	<u>2,140</u>	<u>4.1%</u>	
Fire Department						
40. Salaries	2,390,994	2,507,165	2,569,031	61,866	2.5%	\$304,000 Amb.Receipts/Taxation
41. Expenses	174,821	174,950	178,445	3,495	2.0%	\$40,000 Amb.Receipts/Taxation
	<u>2,565,816</u>	<u>2,682,115</u>	<u>2,747,476</u>	<u>65,361</u>	<u>2.4%</u>	
Building Inspection Department						
42. Salaries	237,688	253,745	263,809	10,064	4.0%	Taxation
43. Expenses	24,720	32,950	33,025	75	0.2%	Taxation
	<u>262,408</u>	<u>286,695</u>	<u>296,834</u>	<u>10,139</u>	<u>3.5%</u>	
Total Public Safety	5,900,066	6,010,112	6,169,329	159,217	2.6%	
Department of Public Works						
Operations/Bldg Maint/Cemetery/Fields						
44. Salaries	1,418,308	1,469,339	1,537,733	68,394	4.7%	\$10,000 Perp Care/Taxation
45. Operations	1,128,487	1,155,514	1,205,560	50,046	4.3%	Taxation
46. Snow & Ice	559,957	250,000	250,000	0	0.0%	Taxation
47. Street Lighting/ Traffic Light Maint	115,773	121,000	140,000	19,000	15.7%	Taxation
48. Expenses	1,140,830	1,247,000	1,155,000	(92,000)	-7.4%	Taxation
Total Public Works	4,363,356	4,242,853	4,288,293	45,440	1.1%	

Appendix D
FY2013 Departmental Salary/Expense Budgets

Description	Expended FY2011	Current FY2012 Budget	Proposed FY2013 Budget	\$ Change FY13 vs FY12 vs	% Change FY13 vs FY12	Funding Source
Health Department						
49. Salaries	176,834	184,320	206,753	22,433	12.2%	Taxation
50. Expenses	8,758	8,650	8,723	73	0.8%	Taxation
	<u>185,592</u>	<u>192,970</u>	<u>215,476</u>	<u>22,506</u>	<u>11.7%</u>	
51. Outside Health Agencies	11,036	14,316	14,316	0	0.0%	Taxation
52. Disability Commission Expenses	51	500	500	0	0.0%	Taxation
Council On Aging						
53. Salaries	207,412	215,998	223,822	7,824	3.6%	Taxation
54. Expenses	23,484	25,285	25,285	0	0.0%	Taxation
	<u>230,896</u>	<u>241,283</u>	<u>249,107</u>	<u>7,824</u>	<u>3.2%</u>	
Youth and Family Services Commission						
55. Salaries	154,694	162,078	168,292	6,214	3.8%	Taxation
56. Expenses	15,222	14,282	14,567	285	2.0%	Taxation
	<u>169,916</u>	<u>176,360</u>	<u>182,859</u>	<u>6,499</u>	<u>3.7%</u>	
Veterans Services Department						
57. Salaries	25,595	26,772	27,738	966	3.6%	Taxation
58. Expenses	86,202	85,300	88,800	3,500	4.1%	Taxation
	<u>111,797</u>	<u>112,072</u>	<u>116,538</u>	<u>4,466</u>	<u>4.0%</u>	
Total Human Services	709,288	737,501	778,796	41,295	5.6%	
Public Library						
59. Salaries	748,736	780,194	823,797	43,603	5.6%	Taxation
60. Expenses	201,972	208,511	218,500	9,989	4.8%	Taxation
61. Lost Books	1,376	1,500	1,500	0	0.0%	Taxation
	<u>952,083</u>	<u>990,205</u>	<u>1,043,797</u>	<u>53,592</u>	<u>5.4%</u>	
Recreation Department						
62. Salaries	236,671	245,690	256,126	10,436	4.2%	Taxation
63. Expenses	39,652	37,654	37,654	0	0.0%	Taxation
	<u>276,323</u>	<u>283,344</u>	<u>293,780</u>	<u>10,436</u>	<u>3.7%</u>	
Memorial/Veteran's Day						
64. Expenses	6,618	7,000	10,350	3,350	47.9%	Taxation
Total Culture and Recreation	1,235,024	1,280,549	1,347,927	67,378	5.3%	
Other						
65. Operating Equipment & Projects	54,534	42,534	42,534	0	0.0%	Taxation
			20,000			FY13 Items
			7,600			Police - radio infrastructure
			14,934			Fire - radio and replacement
						Fire - breathing apparatus upgrade
Total Other	54,534	42,534	42,534	0	0.0%	
Total Municipal Budget	14,843,043	14,982,801	15,425,053	442,252	3.0%	

Appendix D
FY2013 Departmental Salary/Expense Budgets

Description	Expended FY2011	Current FY2012 Budget	Proposed FY2013 Budget	\$ Change FY13 vs FY12 vs	% Change FY13 vs FY12	Funding Source
Fixed Costs Budgets - School and Municipal						
Municipal Employee Benefits/Costs						
Retirement Assessment	1,692,885	1,834,477	1,925,532	91,055	5.0%	Taxation
Non-Contrib Pension	56,382	59,818	61,613	1,795	3.0%	Taxation
Worker's Compensation	46,498	65,827	65,827	0	0.0%	Taxation
Unemployment Compensation	12,322	12,000	13,200	1,200	10.0%	Taxation
Health Insurance	1,197,957	1,312,612	1,240,418	(72,194)	-5.5%	Taxation
Life Insurance	4,041	4,500	4,725	225	5.0%	Taxation
Pre-Hire/Payroll	66,845	86,500	86,500	0	0.0%	Taxation
Public Safety Medical/111F ins	68,474	70,000	77,000	7,000	10.0%	Taxation
Medicare Part B Refund	41,312	63,100	63,100	0	0.0%	Taxation
Social Security Tax	9,783	12,000	12,000	0	0.0%	Taxation
Medicare Payroll Tax	135,498	157,500	165,375	7,875	5.0%	Taxation
OPEB	8,000	11,000	15,000	4,000	36.4%	Taxation
Municipal Employee Benefits/Costs	3,339,997	3,689,334	3,730,290	40,956	1.1%	
School Employee Benefits/Costs						
Retirement Assessments	724,336	785,238	823,714	38,476	4.9%	Taxation
Worker's Compensation	114,617	139,779	139,779	0	0.0%	Taxation
Unemployment Compensation	66,530	85,000	93,500	8,500	10.0%	Taxation
Health Insurance	3,326,845	3,815,464	3,757,561	(57,903)	-1.5%	Taxation
Life Insurance	7,468	8,000	8,400	400	5.0%	Taxation
Payroll service	20,505	24,000	19,000	(5,000)	-20.8%	Taxation
Medicare Part B Refund	101,365	142,800	142,800	0	0.0%	Taxation
Social Security Tax	11,611	15,000	12,000	(3,000)	-20.0%	Taxation
Medicare Payroll Tax	364,060	400,626	420,657	20,031	5.0%	Taxation
OPEB	12,000	15,000	23,000	8,000	53.3%	Taxation
School Employee Benefits/Costs	4,749,337	5,430,907	5,440,411	9,504	0.2%	
66. Total Benefits/Costs	8,089,334	9,120,241	9,170,702	50,461	0.6%	
Insurance/Reserves						
Comprehensive And Liability Insurance - School & Municipal						
67. Expenses	271,221	402,000	402,000	0	0.0%	Taxation
68. Energy/Utility Reserve Fund*	0	225,000	225,000	0	0.0%	Taxation
69. Special Town Mtg/Charter Review	12,721	25,000	25,000	0	0.0%	Taxation
70. Reserve Fund	0	400,000	400,000	0	0.0%	Taxation
Total Ins./Reserve	283,942	1,052,000	1,052,000	0	0.0%	
Total Fixed Costs Budget	8,373,276	10,172,241	10,222,702	50,461	0.5%	
Reserve Accounts -Actual expenditures are shown in the budgets to which transfers were made.						
* This energy reserve account has been established in order to handle FY12/FY13 utility costs.						
This reserve fund budget will be transferred if needed to the respective budgets upon vote by the Board of Selectmen .						
Debt Service Budget						
Municipal Related						
71. Debt Service	716,425	1,520,142	1,680,465	160,323	10.5%	\$21,284 Bond Premium/Taxation
School Related						
72. Debt Service	5,183,171	5,036,778	3,699,353	(1,337,425)	-26.6%	\$1,522,815 sch bld reimb/\$25,278 Bond Premium/Taxation
Total Debt Budget	5,899,596	6,556,920	5,379,818	(1,177,102)	-18.0%	

FY13 Debt Change

Non Exempt **\$331,583**
Exempt **(\$1,508,685)**
Total **(\$1,177,102)**

Appendix D
FY2013 Departmental Salary/Expense Budgets

Description	Expended FY2011	Current FY2012 Budget	Proposed FY2013 Budget	\$ Change FY13 vs FY12 vs	% Change FY13 vs FY12	Funding Source
Westwood Public Schools						
Salaries		27,263,742	28,964,079	1,700,337	6.2%	Taxation
Expenses		6,453,846	5,873,726	(580,120)	-9.0%	Taxation
73. School salaries & exps	33,178,560	33,717,588	34,837,805	1,120,217	3.3%	
74. Blue Hills Regional School	183,946	185,683	49,358	(136,325)	-73.4%	Taxation
Crossing Guards						
75. Salaries	89,901	99,226	102,280	3,054	3.1%	Taxation
76. Expenses	1,933	4,900	4,900	0	0.0%	Taxation
	91,833	104,126	107,180	3,054	2.9%	
Total School Budgets	33,454,339	34,007,397	34,994,343	986,946	2.9%	
Sewer Enterprise						
77. Salaries	336,022	360,772	372,032	11,260	3.1%	Sewer Enterprise Funds
78. Expenses	107,983	123,409	129,000	5,591	4.5%	Sewer Enterprise Funds
79. Pumping Stations	111,080	142,000	146,000	4,000	2.8%	Sewer Enterprise Funds
80. MWRA Assessment	2,158,037	2,288,279	2,327,616	39,337	1.7%	Sewer Enterprise Funds
81. Mandated Inspections	119,426	120,000	120,000	0	0.0%	Sewer Enterprise Funds
Indirect Costs				0		Sewer Enterprise Funds
82. Sewer Debt & Int	305,054	294,450	184,256	(110,194)	-37.4%	Sewer Enterprise Funds
83. System Ext./Repairs	25,000	25,000	25,000	0	0.0%	Sewer Enterprise Funds
Total Sewer Enterprise**	3,162,601	3,353,910	3,303,904	(50,006)	-1.5%	Note: Sewer revenue will be operating budget + \$290,978 for indirect costs - total \$3,594,882
Total Operating Budget	65,732,856	69,073,269	69,325,820	252,551	0.4%	